

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

H.B. 494
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HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH10143-MC-134 (03/14)

Short Title: Sales Tax Exemption - Agricultural Fairs. (Public)

Sponsors: Representative C. Graham.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT ADMISSION CHARGES TO AGRICULTURAL FAIRS FROM THE
3 SALES TAX IMPOSED ON AN ADMISSION CHARGE TO AN ENTERTAINMENT
4 ACTIVITY.
5 The General Assembly of North Carolina enacts:
6 **SECTION 1.** G.S. 105-164.4G(f) is amended by adding a new subdivision to read:
7 "(f) Exemptions. – The following gross receipts derived from an admission charge to an
8 entertainment activity are specifically exempt from the tax imposed by this Article:
9 ...
10 (6) A commercial agricultural fair that meets the requirements of
11 G.S. 106-520.1, as determined by the Commissioner of Agriculture."
12 **SECTION 2.** This act becomes effective July 1, 2017, and applies to gross receipts
13 derived on or after that date.

